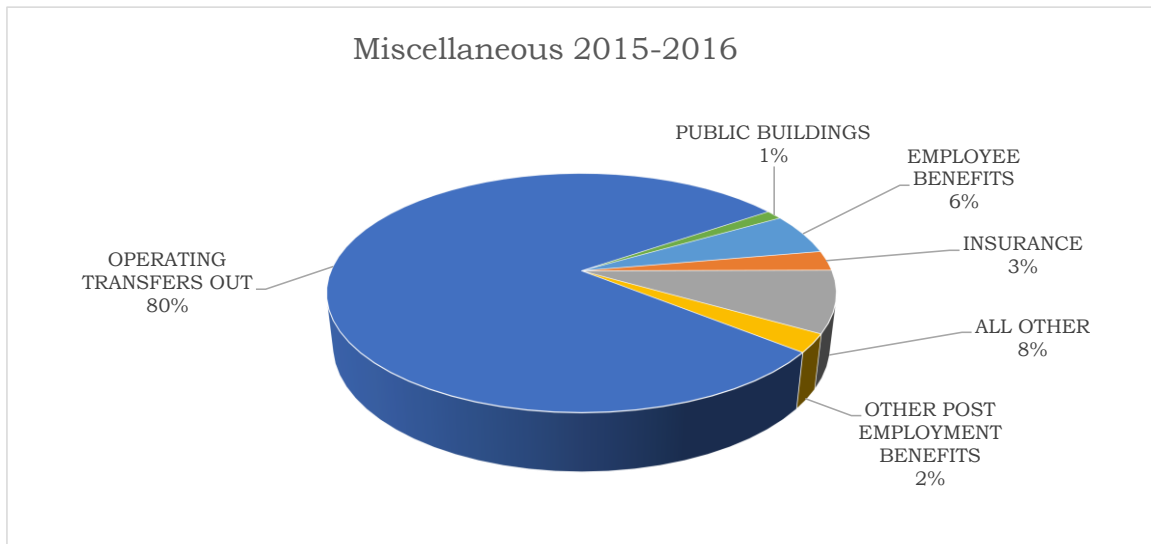


# MISCELLANEOUS

**CITY OF BRISTOL, CONNECTICUT  
2015-2016 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
0018101	RETIREMENT BENEFITS	\$75,585	\$73,965	\$73,965	\$0	\$0
0018102	EMPLOYEE BENEFITS	1,977,542	1,504,000	1,514,000	1,569,000	1,569,000
0018103	HEART & HYPERTENSION	720,297	672,500	672,500	0	0
0018105	INSURANCE	820,117	717,000	717,000	754,000	754,000
0018106	ALL OTHER	588,257	2,160,500	1,698,506	2,400,500	2,350,500
0018107	OTHER POST EMPLOYMENT BENEFITS	935,940	685,940	685,940	942,100	700,000
0018108	OPERATING TRANSFERS OUT	40,782,092	23,041,425	39,984,913	22,711,890	22,422,615
0018310	PUBLIC BUILDINGS	300,000	600,000	600,000	350,000	350,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$46,199,830</b>	<b>\$29,455,330</b>	<b>\$45,946,824</b>	<b>\$28,727,490</b>	<b>\$28,146,115</b>



**Miscellaneous - (continued)**

**Service Narrative**

Miscellaneous expenditures consist of special items not included in any other function. The categories are: retirement benefits, employee benefits, heart and hypertension, general city insurance, all other, other post employment benefits, operating transfers out, and public buildings. Miscellaneous object groups are also found under the 'Board of Education' tab. The Parks and Recreation department budget includes the cost for liability insurance within their departmental budget in order to properly report expenditures for Trust Accounts.

The Public Buildings item was added several years ago to the Miscellaneous section. Originally, Public Buildings line items were included in the Public Works budget. The justification was that Public Buildings represent all City buildings, not just Public Works buildings.

Some of the areas classified as "All Other" include the Contingency account and the Contractual Obligations account. It has been the City's practice to set aside funds to be available for emergency appropriations during the year to stabilize funds without utilizing fund balance. The Contractual Obligations account is budgeted for unsettled contracts. City contracts that are not settled for 2015-2016, have funds budgeted for contract settlements once approved by the City Council and referred to the Board of Finance for funding.

Additionally, the Economic Development account is included in this category. The Economic Development account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. For the 2015-2016 budget, an appropriation of \$200,000 was approved for Economic Development. These funds will be transferred to a Special Revenue Fund where they will be expended as grants are approved by the Economic Development Committee.

## **RETIREMENT BENEFITS**

**Service Narrative**

Retirement Benefits represents the City's portion of an actuarial recommended contribution to the City's Retirement System, better known as the pension plans. There are three pension trust funds: City of Bristol Retirement System- for General City employees including some Board of Education employees; Firefighters' Benefits Fund- for Firefighter employees; and a Police Benefits Fund- for Police employees.

For fiscal year 2013-14 and 2014-15, the City made its first contribution to the pension plan since fiscal year 2006-07; however, this year the City's actuary (Milliman, Inc.) is not recommending a City contribution to the City Retirement System. The Board of Education allocation is \$30,862 for cafeteria and \$326,681 for all other BOE groups per Milliman's report.

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Budget Highlights**

**0018101 RETIREMENT BENEFITS**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
520905		GENERAL CITY RETIREMENT	\$75,585	\$73,965	\$73,965	\$0	\$0
		<b>TOTAL RETIREMENT BENEFITS</b>	<b>\$75,585</b>	<b>\$73,965</b>	<b>\$73,965</b>	<b>\$0</b>	<b>\$0</b>
		<b>TOTAL RETIREMENT BENEFITS</b>	<b>\$75,585</b>	<b>\$73,965</b>	<b>\$73,965</b>	<b>\$0</b>	<b>\$0</b>

**EMPLOYEE BENEFITS**

**Service Narrative**

The Employee Benefits section is the City's payment of Life Insurance, HMO-Dental, Health Insurance- City, Disability Insurance, FICA, Medicare, Employee Assistance Program, and Unemployment Insurance.

The "Transfer to Health Benefits" in parenthesis indicates the Health Insurance-City appropriation transferred out to the Health Benefits Internal Service Fund as shown within the Operating Transfers Out activity located on page 297.

The following is a listing of the Employee Benefits and the vendor provider/payee:

**Category**

Life Insurance  
HMO- Dental  
Health Insurance-City  
Disability Insurance  
FICA (City Share 6.2%)  
Medicare (City Share 1.45%)  
Employee Assistance Program  
Unemployment Insurance

**Vendor Provider/Payee**

Sun Life Financial  
Cigna  
Cigna, Express Scripts and Anthem  
Sun Life Financial  
Internal Revenue Service  
Internal Revenue Service  
Wheeler Clinic  
State of CT Department of Labor

**Budget Highlights**

**0018102 EMPLOYEE BENEFITS**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
<b>EMPLOYEE BENEFITS</b>							
520100		LIFE INSURANCE	\$40,462	\$45,000	\$45,000	\$45,000	\$45,000
520250		HMO- DENTAL	21,741	18,000	18,000	25,000	25,000
520300		HEALTH INSURANCE	8,126,320	8,451,375	8,451,375	8,451,375	8,451,375
520500		DISABILITY INSURANCE	20,927	23,000	23,000	16,000	16,000
520700		F.I.C.A.	842,660	945,000	945,000	980,000	980,000
520750		MEDICARE INSURANCE	448,362	450,000	450,000	470,000	470,000
520800		EMPLOYEE ASSISTANCE PROGRAM	7,270	8,000	8,000	8,000	8,000
521050		COMPENSATED ABSENCE PAYOUT	565,895	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	30,225	15,000	25,000	25,000	25,000
591516		TRANSFER TO HEALTH INSURANCE	(8,126,320)	(8,451,375)	(8,451,375)	(8,451,375)	(8,451,375)
		<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$1,977,542</b>	<b>\$1,504,000</b>	<b>\$1,514,000</b>	<b>\$1,569,000</b>	<b>\$1,569,000</b>
		<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$1,977,542</b>	<b>\$1,504,000</b>	<b>\$1,514,000</b>	<b>\$1,569,000</b>	<b>\$1,569,000</b>

**Miscellaneous - (continued)**

The 2015-2016 General Fund Budget reflects a zero increase. In an effort to recognize budgetary savings, the Board of Finance Insurance Subcommittee recommended changes as of July 1, 2010 to the City's insurance carrier for medical and prescription coverage. The City is now in its sixth year with Cigna for medical, and Express Scripts (formerly Medco) for prescription benefits. Anthem provides for dental benefits. Budgeted health insurance for the City and Board of Education for the first time did not increase and budgeted information can be found as on operating transfer out to Internal Service on page 297.

## **HEART AND HYPERTENSION**

### **Service Narrative**

These accounts are State of Connecticut mandates that require municipalities to compensate police officers or firefighters who are diagnosed with a heart or hypertension disease. The disease has to be proven to be job related for firefighters or police officers hired after July 1, 1996. Effective January 1, 2011, PMA Management, a third party administrator, took over the administration of these claims. For the 2015-16 budget, it was suggested by the City's auditors that the expenditures related to Heart & Hypertension be shown in the Workers' Compensation Fund. There is a transfer in the Operating Transfers Out section to reflect this action. There is an assigned Fund Balance on the General Fund Balance Sheet in the amount of \$800,000 should these expenditures exceed budget.

### **Budget Highlights**

**0018103 HEART & HYPERTENSION**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
<b>HEART AND HYPERTENSION</b>							
516000		HEART AND HYPERTENSION WAGES	\$562,634	\$550,000	\$550,000	\$575,000	\$575,000
520930		HEART AND HYPERTENSION BENEFITS	157,664	120,000	120,000	122,500	122,500
531000		PROFESSIONAL FEES	0	2,500	2,500	2,500	2,500
591517		TRANSFER TO WORKERS COMPENSATION	0	0	0	(700,000)	(700,000)
<b>TOTAL HEART &amp; HYPERTENSION</b>			<b>\$720,298</b>	<b>\$672,500</b>	<b>\$672,500</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL HEART &amp; HYPERTENSION</b>			<b>\$720,298</b>	<b>\$672,500</b>	<b>\$672,500</b>	<b>\$0</b>	<b>\$0</b>

**Miscellaneous - (continued)**

## **INSURANCE**

### **Service Narrative**

This activity includes payment of the various premiums that provide protection for liability, fire losses, and damage claims. This includes: Workers' Compensation insurance, insurance consultant fees, property insurance, auto insurance, liability insurance, claims deductibles, and council settlement claims.

On the next page is a chart outlining all lines of insurance for the City and Board of Education.

The City's insurance consultant is Tracy Driscoll, an insurance and financial services company located in Bristol. They are paid a consulting fee to serve as a liaison with the City's broker-agents.

The City's total insurance program is referred to as Property and Casualty Insurance. Casualty insurance, which refers to liability insurances, are handled by H.D. Segur, Inc. as the City's broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

Property insurance is handled by Roland Dumont Agency Inc. as the City's broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

### **Budget Highlights**

The 2015-2016 Insurance budget shows a total increase of \$37,000 within the insurance accounts. The City of Bristol's Workers' Compensation fund is self-insured and claims are processed by PMA Management, the third party administrator. More information can be found in the "Internal Service" tab on page 336. The City's contribution for Workers' Compensation has decreased by 13% due to fewer work-related injuries.

Shown below is the City's portion of the insurance allocation within the General Fund. The Board of Education, Sewer Operating and Assessment Fund, Water Department and Parks Department budget for their allocation within their departmental budgets.

**0018105 INSURANCE**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
<b>INSURANCE</b>							
520400		WORKERS COMPENSATION	\$3,270,300	\$3,209,205	\$3,209,205	\$2,795,000	\$2,785,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	49,038	52,000	52,000	65,000	65,000
552010		AUTO INSURANCE	242,492	260,000	260,000	270,000	270,000
552100		LIABILITY INSURANCE	284,619	330,000	330,000	344,000	344,000
586110		CLAIMS- DEDUCTIBLE	22,202	50,000	50,000	50,000	50,000
586120		CLAIMS- COUNCIL SETTLEMENT	201,766	5,000	5,000	5,000	5,000
591517		TRANSFER OUT TO WORKERS COMPENSATION	(3,270,300)	(3,209,205)	(3,209,205)	(2,795,000)	(2,785,000)
<b>TOTAL INSURANCE</b>			<b>\$820,117</b>	<b>\$717,000</b>	<b>\$717,000</b>	<b>\$754,000</b>	<b>\$754,000</b>
<b>TOTAL INSURANCE</b>			<b>\$820,117</b>	<b>\$717,000</b>	<b>\$717,000</b>	<b>\$754,000</b>	<b>\$754,000</b>

**Miscellaneous - (continued)**

**Summary of Property and Casualty Insurance**

<b>Insurance Coverage</b>	<b>Broker Agent</b>	<b>Carrier</b>	<b>Policy Limits</b>	<b>Deductible</b>
Workers' Compensation		PMA (3rd Party)	Self-Insured	N/A
Excess Workers' Compensation	H.D. Segur	Safety National	\$1,000,000	\$600,000
Property	Roland Dumont Agency	Travelers	Various	\$5,000 EDP & A/R
Auto	H.D. Segur	Trident-Argonaut	\$1,000,000	\$5,000 Bodily Injury/ Physical Damage \$1,000 Comp/Coll
Liability	H.D. Segur	Trident-Argonaut	\$1,000,000	Occurrence
			\$3,000,000	Aggregate
Umbrella	H.D. Segur	National Casualty	\$10,000,000	
<b>CITY</b>				
Errors & Omissions	H.D. Segur	Allied World	\$1,000,000	\$25,000
Public Official & Employment Practices	H.D. Segur	Allied World	\$1,000,000	\$25,000
Law Enforcement	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Crime	Roland Dumont Agency	Travelers	Various	
<b>EDUCATION</b>				
Errors & Omissions	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Employment Practices Liability	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Property Insurance**

Form	Travelers Manuscript Form with Endorsements
Conditions	Risks of Direct Physical Loss
Term	July 1, 2015 to July 1, 2015
Limits	\$517,405,167 Buildings and Structures \$ 43,863,129 Personal Property \$ 2,500,000 Data Processing & Media \$ 3,746,472 Contractor's Equipment
Valuation	Replacement Cost (Except Contractor's Equipment), Agreed Amount, No Coinsurance
Schedule of Insured	On file

**Crime**

<b>Coverage</b>	<b>Description</b>
\$1,000,000	Blanket Public Employee and School Employee Dishonesty Coverage Includes: <ul style="list-style-type: none"> <li>Faithful Performance of Duty</li> <li>Pension and Employee Benefits</li> <li>Volunteers, Students, Non-Compensated Officers &amp; Directors and Committee Members</li> </ul> Scheduled Excess Limit of Insurance (Employee Dishonesty): <ul style="list-style-type: none"> <li>\$1,000,000 Treasurer</li> <li>\$1,000,000 Deputy Treasurer</li> <li>\$ 500,000 Purchasing Agent</li> <li>\$1,000,000 Comptroller</li> <li>\$ 500,000 Assistant Comptroller</li> <li>\$ 250,000 Public Works Director</li> </ul>
\$100,000	Forgery and Alteration
	Money & Securities (In/Out) Coverage includes: <ul style="list-style-type: none"> <li>\$ 100,000 City Hall</li> <li>\$1,575,000 (Peak Season 7/1 – 8/10 &amp; 1/1 – 2/10)</li> <li>\$ 30,000 Water Department</li> <li>\$ 15,000 Board of Education</li> <li>\$ 4,000 Bristol Eastern and Bristol Central High Schools</li> </ul>
\$500,000	Computer Fraud
\$500,000	Funds Transfer Fraud
\$25,000	Counterfeit Currency
	Other Property <ul style="list-style-type: none"> <li>\$100,000 Premises</li> <li>\$100,000 Messenger</li> </ul>
\$250	Deductible - All coverages except Employee Dishonesty
\$1,000	Deductible - Employee Dishonesty

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**ALL OTHER**

**Service Narrative**

This activity includes items that are extraordinary in nature and difficult to classify. These items include: housing authority sewer user fees, hydrant charges, citywide equipment/maintenance contracts, citywide postage reimbursement, tax foreclosure costs, and economic development. The contingency account is included in this activity and is the account that provides for unforeseen expenditures that may occur during the budget year.

**Budget Highlights**

The 2015-2016 Budget shows an overall increase in the All Other category of \$190,000. The Contractual Obligations line item was increased due to unsettled Police & Fire union contracts.

**0018106 ALL OTHER**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
<b>ALL OTHER</b>							
522301		CONTRACTUAL OBLIGATIONS	\$0	\$300,000	\$127,045	\$550,000	\$550,000
531000		PROFESSIONAL FEES	8,624	9,000	9,000	9,000	9,000
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	34,667	40,000	40,000	30,000	30,000
541220		HYDRANT CHARGES	38,358	41,000	41,000	41,000	41,000
543200		EQUIPMENT MAINTENANCE CONTRACTS	55,609	65,000	65,000	65,000	65,000
569000		OFFICE SUPPLIES	9,286	10,000	10,000	10,000	10,000
570400		COMPUTER REPLACEMENT PROGRAM- CITY	194,451	240,000	240,000	214,000	214,000
581250		TAX FORECLOSURE COSTS	26,041	24,000	60,000	50,000	50,000
581739		GRADUATION PARTIES DONATION	3,000	3,000	3,000	3,000	3,000
587030		DEMOLITION	0	0	15,000	0	0
589000		CONTINGENCY	0	1,000,000	689,097	1,000,000	1,000,000
589100		UNANTICIPATED EXPENSES	18,221	28,500	34,364	28,500	28,500
591125		COMMODITIES	0	200,000	165,000	200,000	150,000
591150		ECONOMIC DEVELOPMENT EXPENSES	200,000	200,000	200,000	200,000	200,000
<b>TOTAL ALL OTHER</b>			<b>\$588,257</b>	<b>\$2,160,500</b>	<b>\$1,698,506</b>	<b>\$2,400,500</b>	<b>\$2,350,500</b>
<b>TOTAL ALL OTHER</b>			<b>\$588,257</b>	<b>\$2,160,500</b>	<b>\$1,698,506</b>	<b>\$2,400,500</b>	<b>\$2,350,500</b>

**Economic Development**

The Economic Development Committee reviews grant applications that are submitted to the Economic Development Director. Once the Director is satisfied that the application is complete he notifies the Mayor who calls a meeting of the Committee. This Committee has seven voting members including the Mayor, one or more members of the City Council, the Chairman of the Board of Finance, the City Comptroller and the Executive Director of the Bristol Development Authority (BDA). It also contains one member of the Board of the BDA.



**Miscellaneous - (continued)**

The Committee meets on an as needed basis at the call of the Mayor. The Committee awarded two Economic Grants in 2015 GMN USA LP and The Pediatric Care Center LLC. Funds were also allocated for StartUp Bristol, a PILOT business program to encourage entrepreneurs to locate and/or expand businesses in Bristol. Economic Development is important in marketing the Southeast Bristol Business Park, however grants may be awarded anywhere in the City. The program has actually been a distinctive feature of Bristol's development efforts and has distinguished itself as a unique program. The grant program has provided a great deal of word-of-mouth marketing for the City.

All grants are evaluated on the payback in real terms to the City in new property taxes, both equipment and real property, usually within 5 years of the grant. Jobs are a compelling feature of economic development but, again, each grant needs to be covered in new revenue. Companies that receive grants sign ten year agreements with the City that contain certain conditions to protect the City's investment.

## **OTHER POST EMPLOYMENT BENEFITS (OPEB)**

### **Service Narrative**

The Board of Finance adopted a graduated funding scale to eventually fund the \$7.5 million gap in required cash contributions for other post employment benefits. The funding started with a base of \$200,000 in 2007-08. Each year the base is to increase by 25%, creating a new base. In the next year, 25% is then added to the new base, and so on until the \$7.5 million funding is achieved. This expenditure was added in fiscal year 2007-2008 with the implementation of GASB Statement 45, which required municipalities to report their post other employment benefit costs. The chart on the next page shows the Board of Finance funding strategy. However, effective June 30, 2011, the City Council approved the transfer of excess funds from the Police & Fire Benefit Funds to offset their post employment benefit expenses.

The City prefunded \$250,000 at the end of 2014-2015 as part of surplus funds bringing down the scheduled request from \$1,192,100 to \$942,100. For 2015-2016, the City funded a total contribution of \$700,000.

### **Budget Highlights**

**0018107 OTHER POST EMPLOYMENT BENEFITS**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
<b>BENEFITS</b>							
520925		OTHER POST EMPLOYMENT BENEFITS	\$935,940	\$685,940	\$685,940	\$942,100	\$700,000
<b>TOTAL ALL OTHER</b>			<b>\$935,940</b>	<b>\$685,940</b>	<b>\$685,940</b>	<b>\$942,100</b>	<b>\$700,000</b>
<b>TOTAL OTHER POST EMPLOYMENT BENEFITS</b>			<b>\$935,940</b>	<b>\$685,940</b>	<b>\$685,940</b>	<b>\$942,100</b>	<b>\$700,000</b>

**Miscellaneous - (continued)**

**OPEB Funding Schedule**

	<b>Year</b>	<b>Increase</b>	<b>\$200,000</b>
<b>1</b>	<b>07-08</b>		\$200,000
<b>2</b>	<b>08-09</b>	50,000	250,000
<b>3</b>	<b>09-10</b>	62,500	312,500
<b>4</b>	<b>10-11</b>	78,125	390,625
<b>5</b>	<b>11-12</b>	(205,345)	185,280
<b>6</b>	<b>12-13</b>	425,075	610,355
<b>7</b>	<b>13-14</b>	75,585	685,940
<b>8</b>	<b>14-15</b>	0	685,940
<b>9</b>	<b>15-16</b>	14,060	700,000
<b>10</b>	<b>16-17</b>	790,125	1,490,125
<b>11</b>	<b>17-18</b>	372,531	1,862,656
<b>12</b>	<b>18-19</b>	465,664	2,328,320

**OPERATING TRANSFERS OUT**

**Service Narrative**

This activity includes transfers to the Debt Service funds, Special Revenue funds, Capital Project funds and Internal Service funds. The Debt Service transfer detail can be found in the "Debt Service" tab. The Special Revenue transfer out includes funds for the City share of the Bristol Development Authority as seen in the "Special Revenue" tab on page 297.

**Budget Highlights**

The 2015-2016 budget shows a decrease in operating transfers out in the amount of \$618,810. All categories of budgeted operating transfers out were reduced to accommodate a "zero increase" mill rate for fiscal year 2015-2016. The chart on the next page indicates the budgeted detail. Summarized related information is presented above the chart.

Debt Service expenditures can be found in detail in the "Debt Management" tab in this document. Capital Projects can be found in detail behind the "Capital Budget Summary" tab.

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**0018108 OPERATING TRANSFERS OUT**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2013-2014	ORIGINAL BUDGET 2014-2015	REVISED BUDGET 2014-2015	BUDGET REQUEST 2015-2016	JOINT BOARD 2015-2016
<b>OPERATING TRANSFERS OUT (USES)</b>							
591100		TRANSFER TO SPECIAL REVENUE	\$3,638,536	\$2,000,725	\$2,546,755	\$2,016,975	\$1,666,975
591100	CEC	TRANSFER TO SPECIAL REVENUE	166,026	0	0	0	\$0
591201		TRANSFER TO DEBT SERVICE FUND	8,798,305	8,461,455	8,693,955	8,228,540	8,000,000
591300		TRANSFER TO CAPITAL PROJECTS	783,665	918,665	933,665	520,000	819,265
591500		TRANSFER TO INTERNAL SERVICE	27,395,560	11,660,580	27,810,538	11,946,375	11,936,375
<b>TOTAL OPERATING TRANSFERS OUT</b>			<b>\$40,782,092</b>	<b>\$23,041,425</b>	<b>\$39,984,913</b>	<b>\$22,711,890</b>	<b>\$22,422,615</b>
<b>TOTAL OPERATING TRANSFERS OUT</b>			<b>\$40,782,092</b>	<b>\$23,041,425</b>	<b>\$39,984,913</b>	<b>\$22,711,890</b>	<b>\$22,422,615</b>

	Budget 2014-2015	Request 2015-2016	Budget 2015-2016	\$ Change
591100 Special Revenue:				
Fire Truck Reserve	\$ 250,000	\$ 200,000	\$ 100,000	\$ (150,000)
BDA- City Share	\$ 350,300	\$ 353,870	\$ 353,870	\$ 3,570
Solid Waste Contribution	\$ 1,028,300	\$ 1,050,000	\$ 900,000	
Transfer Station Contribution	\$ 272,125	\$ 313,105	\$ 313,105	\$ 40,980
BOE Capital Outlay	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
<b>Subtotal</b>	<b>\$ 2,000,725</b>	<b>\$ 2,016,975</b>	<b>\$ 1,666,975</b>	<b>\$ (333,750)</b>
591201 Debt Service				
Debt Service	\$ 8,461,455	\$ 8,228,540	\$ 8,000,000	\$ (461,455)
<b>Subtotal</b>	<b>\$ 8,461,455</b>	<b>\$ 8,228,540</b>	<b>\$ 8,000,000</b>	<b>\$ (461,455)</b>
591300 Capital Projects				
CNR Contribution	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Major Bridge Contribution	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Capital Projects	\$ 693,665	\$ 245,000	\$ 544,265	\$ (149,400)
Assessor Revaluation	\$ 100,000	\$ 150,000	\$ 150,000	\$ 50,000
<b>Subtotal</b>	<b>\$ 918,665</b>	<b>\$ 520,000</b>	<b>\$ 819,265</b>	<b>\$ (99,400)</b>
591500 Internal Service				
Heart & Hypertension	\$ -	\$ 700,000	\$ 700,000	\$ 700,000
City Health Benefits	\$ 8,451,375	\$ 8,451,375	\$ 8,451,375	\$ -
City Workers' Compensation	\$ 3,209,205	\$ 2,795,000	\$ 2,785,000	\$ (424,205)
<b>Subtotal</b>	<b>\$ 11,660,580</b>	<b>\$ 11,946,375</b>	<b>\$ 11,936,375</b>	<b>\$ 275,795</b>

**Miscellaneous - (continued)**

## **PUBLIC BUILDINGS**

### **Service Narrative**

This activity is administered by the Building Maintenance division of Public Works. A list of projects that totaled \$350,000 was submitted and approved.

<b>Facility</b>	<b>Project</b>	<b>Approved</b>
City Hall	HVAC Duct Cleaning	\$40,000
Court House	HVAC Duct Cleaning	\$20,000
Police Dept.	HVAC Duct Cleaning	\$20,000
Youth Services	HVAC Duct Cleaning	\$10,000
Youth Services	Attic Insulation Installation	\$12,000
Fire Station HQ	HVAC Duct Cleaning	\$8,000
Fire Station 2	HVAC Duct Cleaning	\$5,000
Fire Station 3	HVAC Duct Cleaning	\$5,000
Fire Station 5	HVAC Duct Cleaning	\$5,000
City Hall	3 <sup>rd</sup> Floor Catwalk Upgrades	\$20,000
Youth Services	Vestibule Restoration	\$5,000
Beals Center	Parking Lot Improvements	\$75,000
Court House	Elevator Upgrades	\$75,000
Court/BPD Complex	4 <sup>th</sup> Floor Parking Deck Restoration	\$50,000

### **Budget Highlights**

**0018310 PUBLIC BUILDINGS**

<b>OBJECT</b>	<b>PROJECT</b>	<b>DESCRIPTION</b>	<b>PRIOR YEAR ACTUAL 2013-2014</b>	<b>ORIGINAL BUDGET 2014-2015</b>	<b>REVISED BUDGET 2014-2015</b>	<b>BUDGET REQUEST 2015-2016</b>	<b>JOINT BOARD 2015-2016</b>
<b>CAPITAL OUTLAY PROJECTS</b>							
591101		IMPROVEMENTS	\$300,000	\$600,000	\$600,000	\$350,000	\$350,000
		<b>TOTAL PUBLIC BUILDINGS</b>	<b>\$300,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$350,000</b>	<b>\$350,000</b>
		<b>TOTAL PUBLIC BUILDINGS</b>	<b>\$300,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$350,000</b>	<b>\$350,000</b>